

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re The D&M Capital Group LLC  
Debtor

Case No. 19-11711

Reporting Period: December 1 - December 31, 2019

Federal Tax I.D. # 20-4285928

**CORPORATE MONTHLY OPERATING REPORT**

**File with the Court and submit a copy to the United States Trustee within 20 days after the end of the month and submit a copy of the report to any official committee appointed in the case.**  
*(Reports for Rochester and Buffalo Divisions of Western District of New York are due 15 days after the end of the month, as are the reports for Southern District of New York.)*

REQUIRED DOCUMENTS	Form No.	Document Attached	Explanation Attached
Schedule of Cash Receipts and Disbursements	MOR-1	X	
Bank Reconciliation (or copies of debtor's bank reconciliations)	MOR-1 (CON'T)	X	
Copies of bank statements		X	
Cash disbursements journals		X	
Statement of Operations	MOR-2	X	
Balance Sheet	MOR-3	X	
Status of Post-petition Taxes	MOR-4	X	
Copies of IRS Form 6123 or payment receipt			N/A
Copies of tax returns filed during reporting period		X	
Summary of Unpaid Post-petition Debts	MOR-4	X	
Listing of Aged Accounts Payable		X	
Accounts Receivable Reconciliation and Aging	MOR-5	X	
Taxes Reconciliation and Aging	MOR-5	X	
Payments to Insiders and Professional	MOR-6	X	
Post Petition Status of Secured Notes, Leases Payable	MOR-6		N/A
Debtor Questionnaire	MOR-7	X	

I declare under penalty of perjury (28 U.S.C. Section 1746) that this report and the attached documents are true and correct to the best of my knowledge and belief.

Signature of Debtor

Date

Signature of Authorized Individual\*

Date

Printed Name of Authorized Individual

Date

\*Authorized individual must be an officer, director or shareholder if debtor is a corporation; a partner if debtor is a partnership; a manager or member if debtor is a limited liability company.

### SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Amounts reported should be from the debtor's books and not the bank statement. The beginning cash should be the ending cash from the prior month or, if this is the first report, the amount should be the balance on the date the petition was filed. The amounts reported in the "CURRENT MONTH - ACTUAL" column must equal the sum of the four bank account columns. Attach copies of the bank statements and the cash disbursements journal. The total disbursements listed in the disbursements journal must equal the total disbursements reported on this page. A bank reconciliation must be attached for each account. [See MOR-1 (CON'T)]

ACCOUNT NUMBER (LAST 4)	BANK ACCOUNTS				
	OPER A/C 2809	PAYROLL A/C 2817	TAX	OTHER A/C 2825	CURRENT MONTH ACTUAL (TOTAL OF ALL ACCOUNTS)
<b>CASH BEGINNING OF MONTH</b>	12,445	1,522	-	221,065	235,032
<b>RECEIPTS</b>					
CASH SALES					
ACCOUNTS RECEIVABLE - PREPETITION					-
ACCOUNTS RECEIVABLE - POSTPETITION				31,485	31,485
LOANS AND ADVANCES					-
SALE OF ASSETS					-
OTHER (ATTACH LIST)	711				711
TRANSFERS (FROM DIP ACCTS)	165,000	101,000			266,000
<b>TOTAL RECEIPTS</b>	165,711	101,000	-	31,485	298,196
<b>DISBURSEMENTS</b>					
NET PAYROLL		70,047			70,047
PAYROLL TAXES		6,958			6,958
SALES, USE, & OTHER TAXES					-
INVENTORY PURCHASES					-
SECURED/ RENTAL/ LEASES					-
INSURANCE	5,312				5,312
ADMINISTRATIVE	6,263	177			6,440
SELLING					-
OTHER (ATTACH LIST)	2,278				2,278
OWNER DRAW *					-
TRANSFERS (TO DIP ACCTS)	14,000			252,000	266,000
PROFESSIONAL FEES	150,000				150,000
U.S. TRUSTEE QUARTERLY FEES					-
COURT COSTS					-
<b>TOTAL DISBURSEMENTS</b>	177,853	77,181	-	252,000	507,034
<b>NET CASH FLOW (RECEIPTS LESS DISBURSEMENTS)</b>	(12,142)	23,819	-	(220,515)	(208,838)
<b>CASH - END OF MONTH</b>	303	25,341	-	550	26,194

\* COMPENSATION TO SOLE PROPRIETORS FOR SERVICES RENDERED TO BANKRUPTCY ESTATE

### THE FOLLOWING SECTION MUST BE COMPLETED

DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES: (FROM CURRENT MONTH ACTUAL COLUMN)

<b>TOTAL DISBURSEMENTS</b>	507,034
LESS: TRANSFERS TO OTHER DEBTOR IN POSSESSION ACCOUNTS	(266,000)
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)	
<b>TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES</b>	241,034

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**Schedule of other cash receipts**

**Operating account**

Refund from Amazon	445
Refund from Manhattan Storage	266

**Schedule of other cash disbursements**

Reimbursable insurance payments for related party	1,139
Reimbursable insurance payment for third party	1,139



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**Schedule of Cash disbursements**

**SIGNATURE BANK PAYROLL DIP**

12/02/2019 MOTY SPECTOR - SALARY	30,000.00
12/05/2019 PAYCHEX - SALARY	7,523.32
12/05/2019 PAYCHEX - PAYROLL TAXES	3,478.80
12/10/2019 PAYCHEX	177.26
12/12/2019 MOTY SPECTOR - SALARY	25,000.00
12/19/2019 PAYCHEX - SALARY	7,523.31
12/19/2019 PAYCHEX - PAYROLL TAXES	3,478.81

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<b>SIGNATURE BANK PAYROLL DIP</b>	<b>77,181.50</b>
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**SIGNATURE BANK - DIP OPERATING**

12/02/2019 MANHATTAN MNI STORAGE	336.00
12/02/2019 telebroad	231.16
12/02/2019 VERIZON	415.81
12/05/2019 TRANSFER - DIP	11,000.00
12/13/2019 CAPITAL ONE -2341	265.54
12/13/2019 BARCLAYS	425.39
12/13/2019 OXFORD HEALTH PLANS	7,288.44
12/13/2019 AETNA	301.70
12/13/2019 TROUTMAN SANDERS	125,000.00
12/19/2019 MANHATTAN MNI STORAGE	336.00
12/20/2019 TROUTMAN SANDERS	25,000.00
12/23/2019 IT TEC SOLUTIONS INC	4,200.00
12/23/2019 READYREFRESH	36.18
12/26/2019 BANK CHARGE	16.59
12/30/2019 TRANSFER - DIP	3,000.00

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<b>SIGNATURE BANK - DIP OPERATING</b>	<b>177,852.81</b>
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**SIGNATURE BANK RESERVE DIP**

12/02/2019 TRANSFER - DIP	30,000.00
12/12/2019 TRANSFER - DIP	25,000.00
12/13/2019 TRANSFER - DIP	10,000.00
12/16/2019 TRANSFER - DIP	125,000.00
12/19/2019 TRANSFER - DIP	12,000.00
12/20/2019 TRANSFER - DIP	30,000.00
12/30/2019 TRANSFER - DIP	20,000.00

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<b>SIGNATURE BANK RESERVE DIP</b>	<b>252,000.00</b>
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### BANK RECONCILIATIONS

#### Continuation Sheet for MOR-1

A bank reconciliation must be included for each bank account. The debtor's bank reconciliation may be substituted for this page.  
(Bank account numbers may be redacted to last four numbers.)

	Operating #2809	Payroll #2817	Tax	Other #2825
<b>BALANCE PER BOOKS</b>	303	25,341		550
<b>BANK BALANCE</b>	303	25,341		550
(+) DEPOSITS IN TRANSIT ( <i>ATTACH LIST</i> )				
(-) OUTSTANDING CHECKS ( <i>ATTACH LIST</i> ):				
OTHER ( <i>ATTACH EXPLANATION</i> )				
<b>ADJUSTED BANK BALANCE *</b>	303	25,341	-	550

\*"Adjusted Bank Balance" must equal "Balance per Books"

DEPOSITS IN TRANSIT	Date	Amount	Date	Amount
CHECKS OUTSTANDING	Ck. #	Amount	Ck. #	Amount

Total Outstanding checks

-

OTHER



SIGNATURE BANK

Statement Period  
From December 01, 2019  
To December 31, 2019  
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THE D & M CAPITAL GROUP, LLC  
DEBTOR IN POSSESSION  
CASE # 19 11711  
592 FIFTH AVE 5TH FLOOR  
NEW YORK NY 10036 999

PRIVATE CLIENT GROUP 722  
1C QUAKER RIDGE ROAD  
NEW ROCHELLE, NY 10804

Primary Account: [REDACTED] 2809 3

BANKRUPTCY CHECKING [REDACTED] 2809

Summary

Previous Balance as of December 01, 2019	14,270.06
5 Credits	165,711.18
17 Debits	179,677.81
Ending Balance as of December 31, 2019	303.43

Deposits and Other Credits

Dec 03 DEPOSIT	ref#		
Dec 05 ACH DEPOSIT	ck/ref no.	4206907	266.00
AMAZON MARKETPLA	ADJUSTMENT	99090814	445.18
002 0000000000000445189049016352			
Dec 13 ONLINE TRANSFER CR			
ONLINE XFR FROM: XXXXXX2825			10,000.00
Dec 16 ONLINE TRANSFER CR			
ONLINE XFR FROM: XXXXXX2825			125,000.00
Dec 20 ONLINE TRANSFER CR			
ONLINE XFR FROM: XXXXXX2825			30,000.00

Withdrawals and Other Debits

Dec 03 AUTOMATED PAYMENT	ck/ref no.	3955982	
TELEBROAD	SIGONFILE	JZ31LC	231.16
Dec 03 AUTOMATED PAYMENT	ck/ref no.	3902145	
VERIZON	VZ BILLPAY	[REDACTED]	415.81
Dec 04 AUTOMATED PAYMENT	ck/ref no.	4053416	
MINI STORAGE 417	2122457337		336.00
Dec 05 ONLINE TRANSFER DR			
ONLINE XFR TO: XXXXXX2817			11,000.00
Dec 16 OUTGOING WIRE			
REF# 20191216B6B7261F000771			125,000.00
TO: TROUTMAN SANDERS LLP	ABA:	[REDACTED]	
BANK: WELLS FARGO BANK, NA	ACCT#	[REDACTED]	
OBI: D AND M CAPITAL GROUP REFERENCE ATTORNEY A CASSIRER			







SIGNATURE BANK

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THE D & M CAPITAL GROUP, LLC  
DEBTOR IN POSSESSION  
CASE # 19 11711  
592 FIFTH AVE 5TH FLOOR  
NEW YORK NY 10036 999

PRIVATE CLIENT GROUP 722  
1C QUAKER RIDGE ROAD  
NEW ROCHELLE, NY 10804

Primary Account: [REDACTED] 809 3

Date	Description			
OBI:				
OBI:				
Dec 16	AUTOMATED PAYMENT	ck/r [REDACTED] 4		
CAPITAL ONE	ONLINE PMT			265.54
Dec 16	AUTOMATED PAYMENT	ck/ref no. 5338431		
AETNA	SGR	[REDACTED]		301.70
0800649621001E802509300000037922934				
Dec 16	AUTOMATED PAYMENT	ck/ref no. 5330603		
BARCLAYCARD US	CREDITCARD	[REDACTED]		425.39
Dec 16	AUTOMATED PAYMENT	ck/ref no. 5366388		
OXFORD HEALTH 2	EBPP PMT	OXFORD		7,288.44
Dec 20	OUTGOING WIRE			
REF# 20191220B6B7261F001885				25,000.00
TO: TROUTMAN SANDERS LLP				
BANK: WELLS FARGO BANK, NA		ABA: [REDACTED]		
OBI: REFERENCE ATTORNEY A CASSIRER B GOLDMAN		ACCT# [REDACTED]		
OBI:				
OBI:				
Dec 23	AUTOMATED PAYMENT	ck/ref no. 5935663		
READYREFRESH	ECHECKPAY	[REDACTED]		36.18
Dec 23	AUTOMATED PAYMENT	ck/ref no. 6008780		
MINI STORAGE 417	2122457337			336.00
Dec 26	ANALYSIS FEE			
Dec 30	ONLINE TRANSFER DR			16.59
ONLINE XFR TO: XXXXXX2817				3,000.00

Checks by Serial Number

Dec 05	1019	1,500.00	Dec 27	1022	
Dec 03	1021 *	325.00			4,200.00

\* Indicates break in check sequence

00000168 00357 0002-0004 D2898SES010120110053 00 1 000000006



SIGNATURE BANK

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THE D & M CAPITAL GROUP, LLC DIP  
DEBTOR IN POSSESSION CASE # 19 11711  
(RESERVE ACCOUNT)  
592 FIFTH AVE 5TH FLOOR  
NEW YORK NY 10036 999

PRIVATE CLIENT GROUP 722  
1C QUAKER RIDGE ROAD  
NEW ROCHELLE, NY 10804

Primary Account: [REDACTED] 825 0

BANKRUPTCY CHECKING [REDACTED] 825

Summary

Previous Balance as of December 01, 2019	221,064.50
2 Credits	31,485.00
7 Debits	252,000.00
Ending Balance as of December 31, 2019	549.50

Deposits and Other Credits

Dec 19 DEPOSIT ref#	1,500.00
Dec 20 INCOMING WIRE	29,985.00
REF# 20191220B6B7261F00031412200746FT01	
FROM: GEMCUT SA	
BANK: CREDIT SUISSE (SWITZERLAND) LTD	

ABA: [REDACTED]

Withdrawals and Other Debits

Dec 02 ONLINE TRANSFER DR	30,000.00
ONLINE XFR TO: XXXXXX2817	
Dec 12 ONLINE TRANSFER DR	25,000.00
ONLINE XFR TO: XXXXXX2817	
Dec 13 ONLINE TRANSFER DR	10,000.00
ONLINE XFR TO: XXXXXX2809	
Dec 16 ONLINE TRANSFER DR	125,000.00
ONLINE XFR TO: XXXXXX2809	
Dec 19 ONLINE TRANSFER DR	12,000.00
ONLINE XFR TO: XXXXXX2817	
Dec 20 ONLINE TRANSFER DR	30,000.00
ONLINE XFR TO: XXXXXX2809	
Dec 30 ONLINE TRANSFER DR	20,000.00
ONLINE XFR TO: XXXXXX2817	

00000139 00278 0002-0002 D2699SE5010120118093 00 L 00000745







SIGNATURE BANK

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THE D & M CAPITAL GROUP, LLC DIP  
(DEBTOR IN POSSESSION CASE # 19 11711)  
PAYROLL ACCOUNT  
592 FIFTH AVE 5TH FLOOR  
NEW YORK NY 10036 999

PRIVATE CLIENT GROUP 722  
1C QUAKER RIDGE ROAD  
NEW ROCHELLE, NY 10804

Primary Account: [REDACTED] 2817 0

BANKRUPTCY CHECKING [REDACTED] 2817

Summary

Previous Balance as of December 01, 2019	1,522.14
6 Credits	101,000.00
7 Debits	77,181.50
Ending Balance as of December 31, 2019	25,340.64

Deposits and Other Credits

Dec 02 ONLINE TRANSFER CR	
ONLINE XFR FROM: XXXXXX2825	30,000.00
Dec 05 ONLINE TRANSFER CR	
ONLINE XFR FROM: XXXXXX2809	11,000.00
Dec 12 ONLINE TRANSFER CR	
ONLINE XFR FROM: XXXXXX2825	25,000.00
Dec 19 ONLINE TRANSFER CR	
ONLINE XFR FROM: XXXXXX2825	12,000.00
Dec 30 ONLINE TRANSFER CR	
ONLINE XFR FROM: XXXXXX2809	3,000.00
Dec 30 ONLINE TRANSFER CR	
ONLINE XFR FROM: XXXXXX2825	20,000.00

Withdrawals and Other Debits

Dec 02 OUTGOING WIRE	
REF# 20191202B6B7261F002039	30,000.00
TO: MOTY SPECTOR	
BANK: WELLS FARGO BANK, NA	
Dec 06 AUTOMATED PAYMENT	
PAYCHEX TPS TAXES	ck/ref no. 4387125
Dec 06 AUTOMATED PAYMENT	84840800002152X
PAYCHEX-RCK PAYROLL	ck/ref no. 4370920
Dec 10 AUTOMATED PAYMENT	84839700000112X
PAYCHEX EIB INVOICE	ck/ref no. 4570147
Dec 12 OUTGOING WIRE	X84635700010162
	177.26
	25,000.00

00000138 00276 00020002 D2699SES010120118033 00 L 00000744



*Signature*

SIGNATURE BANK

Statement Period  
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THE D & M CAPITAL GROUP, LLC DIP  
(DEBTOR IN POSSESSION CASE # 19 11711)  
PAYROLL ACCOUNT  
592 FIFTH AVE 5TH FLOOR  
NEW YORK NY 10036 999

PRIVATE CLIENT GROUP 722  
1C QUAKER RIDGE ROAD  
NEW ROCHELLE, NY 10804

Primary Account: [REDACTED] 2817 0

Date	Description
REF# 20191212B6B7261F001805	
TO: moty spectator	
BANK: WELLS FARGO BANK, NA	
Dec 19 AUTOMATED PAYMENT	
PAYCHEX - RCX PAYROLL	
Dec 20 AUTOMATED PAYMENT	
PAYCHEX TPS TAXES	

ABA: [REDACTED]	
ACCT# [REDACTED]	
ck/ref no. 5697831	
85034200001588X	
ck/ref no. 5735450	
85037100008453X	

7,523.31

3,478.81

Daily Balances

Nov 30	1,522.14
Dec 05	12,522.14
Dec 06	1,520.02
Dec 10	1,342.76

Dec 19	5,819.45
Dec 20	2,340.64
Dec 30	25,340.64

00000138 00276 0002-0002 D26959ES010120118093 00 L 00000744

In re The D&M Capital Group LLC  
Debtor

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**STATEMENT OF OPERATIONS (Income Statement)**

The Statement of Operations is to be prepared on an accrual basis. The accrual basis of accounting recognizes revenue when it is realized and expenses when they are incurred, regardless of when cash is actually received or paid.

REVENUES	MONTH		CUMULATIVE -FILING TO DATE
Gross Revenues	37,643		635,686
Less: Returns and Allowances			
Net Revenue	37,643		635,686
<b>COST OF GOODS SOLD</b>			
Beginning Inventory	5,253,849		5,874,738
Add: Purchases			64,109
Add: Cost of Labor			
Add: Other Costs (attach schedule)			
Less: Ending Inventory	(5,185,876)		(5,185,876)
Cost of Goods Sold	67,973		752,971
Gross Profit	(30,330)		(117,285)
<b>OPERATING EXPENSES</b>			
Advertising			
Auto and Truck Expense			
Bad Debts			
Contributions			
Employee Benefits Programs			
Officer/Insider Compensation*	55,000	(a)	192,500
Insurance	8,197		53,160
Management Fees/Bonuses			
Office Expense	4,620		45,579
Pension & Profit-Sharing Plans			
Repairs and Maintenance			
Rent and Lease Expense	12,323		78,005
Salaries/Commissions/Fees	21,154		157,516
Supplies			
Taxes - Payroll	855		10,838
Taxes - Real Estate			
Taxes - Other			
Travel and Entertainment			4,072
Utilities	665		4,660
Other (attach schedule)			2,600
Total Operating Expenses Before Depreciation	102,814		548,930
Depreciation/Depletion/Amortization	150		1,050
Net Profit (Loss) Before Other Income & Expenses	(133,294)		(667,265)
<b>OTHER INCOME AND EXPENSES</b>			
Other Income (attach schedule)			
Interest Expense			
Other Expense (attach schedule)			
Net Profit (Loss) Before Reorganization Items	(133,294)		(667,265)
<b>REORGANIZATION ITEMS</b>			
Professional Fees	277,500		277,500
U. S. Trustee Quarterly Fees			2,275
Interest Earned on Accumulated Cash from Chapter 11 (see continuation sheet)			
Gain (Loss) from Sale of Equipment			
Other Reorganization Expenses			2,600
Total Reorganization Expenses			
Income Taxes			
Net Profit (Loss)	(410,794)		(947,300)

\*"Insider" is defined in 11 U.S.C. Section 101(31).

**BREAKDOWN OF "OTHER" CATEGORY**

**OTHER COSTS**

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**OTHER OPERATIONAL EXPENSES**

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**OTHER INCOME**

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**OTHER EXPENSES**

PROFESSIONAL FEE - PROFIT SHARING ADMINISTRATION			2,600
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**OTHER REORGANIZATION EXPENSES**

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**Reorganization Items - Interest Earned on Accumulated Cash from Chapter 11:**

Interest earned on cash accumulated during the chapter 11 case, which would not have been earned but for the bankruptcy proceeding, should be reported as a reorganization item.

(a) Includes salary of \$55,000 to the President for the month of December.



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**BALANCE SHEET**

The Balance Sheet is to be completed on an accrual basis only. Pre-petition liabilities must be classified separately from post-petition obligations.

ASSETS	BOOK VALUE AT END OF CURRENT REPORTING MONTH		BOOK VALUE AT END OF PRIOR REPORTING MONTH	BOOK VALUE ON PETITION DATE OR SCHEDULED
<b>CURRENT ASSETS</b>				
Unrestricted Cash and Equivalents	26,194		235,032	1,486
Restricted Cash and Cash Equivalents (see continuation sheet)				
Accounts Receivable (Net)	8,041,707	(a)	8,035,564	8,035,564
Notes Receivable				
Inventories	5,185,876		5,253,850	5,874,738
Prepaid Expenses	4,781		8,554	11,440
Professional Retainers			127,500	
Other Current Assets (attach schedule)	35,566		34,427	29,886
<b>TOTAL CURRENT ASSETS</b>	<b>13,294,124</b>		<b>13,694,927</b>	<b>13,953,114</b>
<b>PROPERTY &amp; EQUIPMENT</b>				
Real Property and Improvements				
Machinery and Equipment				
Furniture, Fixtures and Office Equipment	181,275		181,275	181,275
Leasehold Improvements	58,672		58,672	58,672
Vehicles				
Less: Accumulated Depreciation	(189,451)		(189,151)	(188,401)
<b>TOTAL PROPERTY &amp; EQUIPMENT</b>	<b>50,496</b>		<b>50,646</b>	<b>51,546</b>
<b>OTHER ASSETS</b>				
Amounts due from Insiders*	42,806		41,667	37,635
Other Assets (attach schedule)	28,959		28,959	28,959
<b>TOTAL OTHER ASSETS</b>	<b>71,765</b>		<b>70,626</b>	<b>66,594</b>
<b>TOTAL ASSETS</b>	<b>13,416,385</b>		<b>13,816,199</b>	<b>14,071,254</b>
<b>LIABILITIES AND OWNER EQUITY</b>				
<b>LIABILITIES NOT SUBJECT TO COMPROMISE (Post-petition)</b>				
Accounts Payable	51,959		40,979	
Taxes Payable (refer to FORM MOR-4)				
Wages Payable				
Notes Payable				
Rent / Leases - Building/Equipment				
Secured Debt / Adequate Protection Payments				
Professional Fees				
Amounts Due to Insiders*				
Other Post-petition Liabilities (attach schedule)				
<b>TOTAL POST-PETITION LIABILITIES</b>	<b>51,959</b>		<b>40,979</b>	
<b>LIABILITIES SUBJECT TO COMPROMISE (Pre-Petition)</b>				
Secured Debt				
Priority Debt				
Unsecured Debt	17,503,481	(b)	17,503,481	17,600,944
Amounts Due to Participants	5,000,000	See (a)	5,000,000	5,000,000
Amounts Due to Insiders*	264,892		264,892	264,892
Wages and Payroll Taxes Payable	11,386		11,386	12,525
<b>TOTAL PRE-PETITION LIABILITIES</b>	<b>22,779,759</b>		<b>22,779,759</b>	<b>22,878,361</b>
<b>TOTAL LIABILITIES</b>	<b>22,831,718</b>		<b>22,820,738</b>	<b>22,878,361</b>
<b>OWNERS' EQUITY</b>				
Capital Stock				
Additional Paid-In Capital				
Partners' Capital Account				
Owner's Equity Account	(8,807,107)		(8,807,107)	(8,807,107)
Retained Earnings - Pre-Petition				
Retained Earnings - Post-petition	(947,300)		(536,506)	
Owner draw				
Post-petition Contributions (attach schedule)	339,074	(c)	339,074	
<b>NET OWNERS' EQUITY</b>	<b>(9,415,333)</b>		<b>(9,004,539)</b>	<b>(8,807,107)</b>
<b>TOTAL LIABILITIES AND OWNERS' EQUITY</b>	<b>13,416,385</b>		<b>13,816,199</b>	<b>14,071,254</b>

\*Insider\* is defined in 11 U.S.C. Section 101(51).

(0)

**BALANCE SHEET - continuation section**

ASSETS	BOOK VALUE AT END OF CURRENT REPORTING MONTH		BOOK VALUE ON PETITION DATE
<b>Other Current Assets</b>			
Miscellaneous receivables	35,566		29,886
<b>Other Assets</b>			
Rent Security Deposit	28,959		28,959
<b>LIABILITIES AND OWNER EQUITY</b>			
<b>Other Post-petition Liabilities</b>			
<b>Adjustments to Owner's Equity</b>			
<b>Post-Petition Contributions</b>			
(c)	332,822		
Cash transfers into bank accounts	106,252		
<b>Total</b>	<b>339,074</b>		

- (a) Approximately \$5,000,000 of this amount is due to participants as noted below. There is a pending dispute over an invoice to Essex Global Trading LLC in the amount of \$7,500,000.
- (b) Consists of cumulative payments in the amount of \$97,463 made directly by the sole member as a deemed capital contribution in order to pay certain obligations of the debtor.
- (c) Consists of \$127,500 legal retainer, \$97,463 as referenced in (b), and \$7,859 of payments on post-petition liabilities made directly by the sole member as a deemed capital contribution.

In re The D&M Capital Group LLC  
Debtor

Case No. 19-11711  
Reporting Period: December 1 - December 31, 2019

### STATUS OF POST-PETITION TAXES

The beginning tax liability should be the ending liability from the prior month or, if this is the first report, the amount should be zero.

Attach photocopies of IRS Form 6123 or payment receipt to verify payment or deposit of federal payroll taxes.

Attach photocopies of any tax returns filed during the reporting period.

Federal	Beginning Tax	Amount Withheld and/or Accrued	Amount Paid	Date Paid	Check # or EFT	Ending Tax
Withholding		3,962	3,962	12/6 and 12/20	EFT	-
FICA-Employee		856	856	12/6 and 12/20	EFT	-
FICA-Employer	-	856	856	12/6 and 12/20	EFT	-
Unemployment						-
Income						-
Other:						-
Total Federal Taxes	-	5,674	5,674		-	-
State and Local						
Withholding		1,284	1,284	12/6 and 12/20	EFT	-
Sales						-
Excise						-
Unemployment						-
Real Property						-
Personal Property						-
Other:						-
Total State and Local	-	1,284	1,284		-	-
Total Taxes	-	6,958	6,958	-	-	-

### SUMMARY OF UNPAID POST-PETITION DEBTS

Attach aged listing of accounts payable.

	Number of Days Past Due					Total
	Current	0-30	31-60	61-90	Over 91	
Accounts Payable	-	13,864	13,773	15,469	8,854	51,959
Wages Payable						-
Taxes Payable						-
Rent/Leases-Building						-
Rent/Leases-Equipment						-
Secured Debt/Adequate						-
Protection Payments						-
Professional Fees						-
Amounts Due to Insiders						-
Other:						-
Other:						-
Total Post-petition Debts	-	13,864	13,773	15,469	8,854	51,959

Explain how and when the Debtor intends to pay any past due post-petition debts.

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New York State and Local  
Sales and Use Tax Web Filed Return

Filing period

09/01/2019 - 11/30/2019

Sales tax identification number ▶	
Legal name	THE D & M CAPITAL GROUP, LLC
Mailing address	592 5TH AVE FL 5 NEW YORK, NY 10036-4707 US

Due date:

12/20/2019

You will be responsible for penalty and interest if  
your return is not submitted by this date.

## Business information changes

Final return ☐ Amended return ☐

Has your responsible persons information changed? ..... Yes ☐ No ☒

Has your business address or phone number(s) changed? ..... Yes ☐ No ☒

Is the income from this business being reported "under" the identification number shown above?  
Enter the ID number of the entity reporting the income: ..... Yes ☒ No ☐

## Summary of business activity

Gross sales (include all taxable and exempt sales but not sales tax) .....	598,043.00
Total non-taxables sales .....	598,043.00
Taxable sales facilitated for marketplace sellers .....	0.00

## Return Summary

Task	Net taxable sales & services	Net purchases subject to tax	Total net sales & use tax
Main form	0.00	0.00	0.00
	0.00	0.00	0.00

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Sales tax  
ID number**Sales and use taxes by jurisdiction**

Do you have anything to report on this form for this period? .....

Yes ☐ No ☒

Taxable sales and services	Credits against taxable sales and services	Net taxable sales and services	Purchases subject to tax	Credits against purchases subject to tax	Net purchases subject to tax	X	Tax rate	=	Sales & use tax
0.00	0.00	0.00	0.00	0.00	0.00				0.00

Column totals:

Total tax due from main form and schedules:\*

\* Total tax due includes any over-collected amounts.

FOR YOUR  
RECORDS ONLY  
DO NOT MAIL

**Special taxes**

Taxable receipts	Tax rate	Special taxes	Over collected	Total Special taxes due
Total special taxes:				0.00

**Unclaimed credit**

Credit for prepaid sales tax on cigarettes .....

Credit amount

**Vendor collection credit**

Vendor collection credit (can not exceed \$200) .....

Credit amount

Total tax due:

0.00

**Advance payments**

Advance payments .....

Additional payments not shown above .....

Overpayment being carried forward from a prior period .....

Credit amount

0.00

0.00

0.00

Total advance payments:

0.00

**Pay penalty and interest**

Taxpayer calculated penalty and interest .....

0.00

**Transaction details**

Total amount due:

0.00

Confirmation number SW1907636302	Transaction date/time 12/17/2019 10:37PM
Tax professional ID	Tax professional name
Submitter phone (212)688-3088	Submitter e-mail moty@vividcollection.com
Submitted by raphaela colandrea	

re The D&M Capital Group LLC  
Debtor

Case No. 19-11711  
Reporting Period: December 1 - December 31, 2019

**Accounts Payable Aging**

	<b>Current</b>	<b>1 - 30</b>	<b>31 - 60</b>	<b>61 - 90</b>	<b>&gt; 90</b>	<b>TOTAL</b>
CAPITAL ONE		91.05				91.05
INTEGRATED PENSION	0.00	0.00	0.00	2,600.00	0.00	2,600.00
IT TEC SOLUTIONS INC	0.00	2,100.00	2,100.00	0.00	0.00	4,200.00
MALCA AMIT USA LLC	0.00	0.00	0.00	0.00	186.75	186.75
SNJ Insurance	0.00	0.00	0.00	0.00	8,667.25	8,667.25
ULTIMATE DIAMOND CO	0.00	11,672.54	11,672.54	12,869.26	0.00	36,214.34
<b>TOTAL</b>	<b>0.00</b>	<b>13,863.59</b>	<b>13,772.54</b>	<b>15,469.26</b>	<b>8,854.00</b>	<b>51,959.39</b>



In re The D&M Capital Group LLC  
Debtor

Case No. 19-11711  
Reporting Period: December 1 - December 31, 2019

### ACCOUNTS RECEIVABLE RECONCILIATION AND AGING

Accounts Receivable Reconciliation	Amount
Total Accounts Receivable at the beginning of the reporting period	8,035,564
Plus: Amounts billed during the period	37,643
Less: Amounts collected during the period	31,500
Total Accounts Receivable at the end of the reporting period	8,104,707

Accounts Receivable Aging	0-30 Days	31-60 Days	61-90 Days	91+ Days	Total
0 - 30 days old	6,143				6,143
31 - 60 days old					-
61 - 90 days old					-
91+ days old				8,035,564	8,035,564
Total Accounts Receivable	8,041,707				8,041,707
Less: Bad Debts (Amount considered uncollectible)	-				
Net Accounts Receivable	8,041,707				

### TAXES RECONCILIATION AND AGING

Taxes Payable	0-30 Days	31-60 Days	61-90 Days	91+ Days	Total
0 - 30 days old	-				-
31 - 60 days old					-
61 - 90 days old					-
91+ days old					-
Total Taxes Payable	-	-	-	-	-
Total Accounts Payable	13,864	13,773	15,469	8,854	51,959

### PAYMENTS TO INSIDERS AND PROFESSIONALS

Of the total disbursements shown on the Cash Receipts and Disbursements Report (MOR-1) list the amount paid to insiders (as defined in Section 101(31) (A)-(F) of the U.S. Bankruptcy Code) and to professionals. For payments to insiders, identify the type of compensation paid (e.g. Salary, Bonus, Commissions, Insurance, Housing Allowance, Travel, Car Allowance, Etc.). Attach additional sheets if necessary.

INSIDERS			
NAME	TYPE OF PAYMENT	AMOUNT PAID	TOTAL PAID TO DATE
MOTY SPECTOR	SALARY	55,000	192,500
JONATHAN SPECTOR	INSURANCE	1,139	5,679
TOTAL PAYMENTS TO INSIDERS			

PROFESSIONALS					
NAME	DATE OF COURT ORDER AUTHORIZING PAYMENT	AMOUNT APPROVED	AMOUNT PAID	TOTAL PAID TO DATE	TOTAL INCURRED & UNPAID*
TROUTMAN SANDERS LLP	12/12/2019	250,000	250,000	250,000	212,799
RATTET PLLC	12/12/2019	27,500	27,500	27,500	
TOTAL PAYMENTS TO PROFESSIONALS			277,500	277,500	

\* INCLUDE ALL FEES INCURRED, BOTH APPROVED AND UNAPPROVED

### POST-PETITION STATUS OF SECURED NOTES, LEASES PAYABLE AND ADEQUATE PROTECTION PAYMENTS

NAME OF CREDITOR	SCHEDULED MONTHLY PAYMENT DUE	AMOUNT PAID DURING MONTH	TOTAL UNPAID POST-PETITION
TOTAL PAYMENTS			

### DEBTOR QUESTIONNAIRE

Must be completed each month. If the answer to any of the questions is "Yes", provide a detailed explanation of each item. Attach additional sheets if necessary.		Yes	No
1	Have any assets been sold or transferred outside the normal course of business this reporting period?		X
2	Have any funds been disbursed from any account other than a debtor in possession account this reporting period?		X
3	Is the Debtor delinquent in the timely filing of any post-petition tax returns?		X
4	Are workers compensation, general liability or other necessary insurance coverages expired or cancelled, or has the debtor received notice of expiration or cancellation of such policies?		X
5	Is the Debtor delinquent in paying any insurance premium payment?		X
6	Have any payments been made on pre-petition liabilities this reporting period?		X
7	Are any post petition receivables (accounts, notes or loans) due from related parties?	X	
8	Are any post petition payroll taxes past due?		X
9	Are any post petition State or Federal income taxes past due?		X
10	Are any post petition real estate taxes past due?		X
11	Are any other post petition taxes past due?		X
12	Have any pre-petition taxes been paid during this reporting period?		X
13	Are any amounts owed to post petition creditors delinquent?	X(A)	
14	Are any wage payments past due?		X
15	Have any post petition loans been received by the Debtor from any party?		X
16	Is the Debtor delinquent in paying any U.S. Trustee fees?		X
17	Is the Debtor delinquent with any court ordered payments to attorneys or other professionals?		X
18	Have the owners or shareholders received any compensation outside of the normal course of business?		X

(a) Past due post petition payables are expected to be paid in January 2020.